THE HON'BLE SRI JUSTICE L.NARASIMHA REDDY

And

THE HON'BLE SRI JUSTICE D.APPA RAO

–

WRIT PETITION No.10510 2006

Date: 30.05.2006

Between:

M/s.Choddisetti Venkateshwara Rao **.. PETITIONER**

AND

The Commercial Tax Officer and others.

.. RESPONDENTS

THE HON'BLE SRI JUSTICE L.NARASIMHA REDDY

And

THE HON'BLE SRI JUSTICE D.APPA RAO

–

WRIT PETITION No.10510 of 2006

ORDER: (per the hon'ble Sri Justice L.Narasimha Reddy)

–

An order of revision of assessment was passed against the petitioner by the second respondent. Aggrieved thereby, the petitioner preferred an appeal before the Sales Tax Appellate Tribunal. As required under the Act, the petitioner also filed an application for stay, pending the appeal, before the third respondent. Through order, dated 19.04.2006, the third respondent rejected the said application. Hence, this Writ Petition.

Heard the learned counsel for the petitioner and the learned Special

Government Pleader for Commercial Taxes.

The petitioner availed the statutory remedy of appeal, aggrieved by the order of revision. The Andhra Pradesh General Sales Tax Act provides for filing an application for stay before the third respondent. It is not in dispute that the petitioner had already paid the tax for the concerned year. What is in dispute is only the reassessment. If the petitioner is required to pay the entire amount, even while the appeal before Sales Tax Appellate Tribunal is pending, nothing remains to be decided in the appeal.

Hence, the Writ Petition is disposed of, directing that there shall be stay of all further proceedings, in pursuance of the order passed by the second respondent, pending disposal of the appeal by the Sales Tax Appellate Tribunal, on condition that the petitioner deposits half of the disputed amount, within a period of four (4) weeks from today. The amount, if any, deposited by the petitioner towards the disputed tax, shall also be taken into account. There shall be no order as to costs.

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(L.NARASIMHA REDDY, J)

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(D.APPA RAO, J)

30th May, 2006.

Jsu/sh

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